

CHAPTER 89

TOWN AUDITS

H. F. 301

AN ACT to require an audit of town accounts at least once every four years.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section eleven point six (11.6), Code 1966, is hereby
2 amended by inserting in line fourteen (14) after the word "cities" the
3 word ", towns,".

4 Section eleven point six (11.6), Code 1966, is hereby further amend-
5 ed by inserting in line sixteen (16) before the word "memorial" the
6 word "county".

1 SEC. 2. Section eleven point seven (11.7), Code 1966, is hereby
2 amended by striking from line six (6) the word "city" and inserting
3 in lieu thereof the word "municipal", and by striking from line eight
4 (8) the word "city" and inserting in lieu thereof the word "municipal".

1 SEC. 3. Section eleven point ten (11.10), Code 1966, is hereby
2 amended by striking from line ten (10) the words "or city" and in-
3 serting in lieu thereof the words "city, or town".

1 SEC. 4. Section eleven point eleven (11.11), Code 1966, is hereby
2 amended by striking from lines five (5), seven (7), and ten (10) the
3 words "or city" and inserting in lieu thereof the words "city, or town",
4 and by striking from line nine (9) the words "or cities" and inserting
5 in lieu thereof the words "cities, or towns".

1 SEC. 5. Section eleven point fourteen (11.14), Code 1966, is hereby
2 amended by striking line eleven (11) after the partial word "or" and
3 inserting in lieu thereof the words "and the council if a city or town
4 office is under".

1 SEC. 6. Section eleven point eighteen (11.18), Code 1966, is hereby
2 amended:

3 1. By inserting in line five (5) after the end of the first sentence of
4 the section a new sentence as follows:

5 "The financial condition and transactions of all towns having a pop-
6 ulation of seven hundred (700) or more shall be examined at least once
7 every four (4) years. Such examination shall cover the fiscal year next
8 preceding the year in which the audit is conducted."

9 2. By striking in line nineteen (19) the period after the word
10 "examined" and inserting in lieu thereof the words "and towns elect-
11 ing to have their audit made by a certified public accountant must so
12 notify the state auditor by resolution of the council designating the
13 name of the person or firm to be employed at least ninety (90) days
14 prior to the end of a fiscal year. Such notification and designation
15 shall remain in effect until rescinded or modified by a subsequent reso-
16 lution of the town council filed with the state auditor. For town audits
17 to be conducted by certified public accountants, the state auditor shall
18 notify the designated person or firm of the year to be examined at
19 least sixty (60) days prior to the end of the year to be examined."

20 3. By inserting in line twenty (20) after the word "city" the word
21 ", town,".

1 SEC. 7. Section eleven point nineteen (11.19), Code 1966, is hereby
2 amended by inserting in line thirty-eight (38) after the word "city"
3 the word ", town,".

1 SEC. 8. Section eleven point twenty-one (11.21), Code 1966, is
2 hereby amended by striking from line nine (9) the words "city,
3 county" and inserting in lieu thereof the word "council", and by strik-
4 ing from line six (6) of the second paragraph thereof the word "city"
5 and inserting in lieu thereof the word "municipality".

1 SEC. 9. Section eleven point eighteen (11.18), Code 1966, is hereby
2 amended by adding the following new paragraph at the end thereof:
3 "In addition to his powers and duties under other provisions of the
4 Code, the auditor of state may at any time, if he deems such action to
5 be in the public interest, cause to be made a complete or partial audit
6 of the financial condition and transactions of any city, town, county,
7 school corporation, governmental subdivision, or any office thereof,
8 even though an audit for the same period has been made by certified
9 or registered public accountants. Such state audit shall be made and
10 paid for as provided in this chapter, except that in the event an audit
11 covering the same period has previously been made and paid for, the
12 costs of such additional state audit shall be paid from any funds avail-
13 able in the office of the auditor of state. This paragraph shall not be
14 construed to grant any new authority to have audits made by certified
15 or registered public accountants."

Approved June 30, 1967.

CHAPTER 90

STATE OFFSET TYPE MACHINES

H. F. 92

AN ACT to permit state departments and agencies to possess and operate machines of the offset type.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section fifteen point thirty-seven (15.37), Code 1966,
2 is hereby repealed and the following inserted in lieu thereof: "With
3 the exception only of machines purchased at a cost of two thousand
4 dollars (\$2,000.00) or less of the offset type, mimeographs and similar
5 duplicators, no department or agency of the state located in the city of
6 Des Moines shall purchase, possess or operate any presses and other
7 printing equipment without the written permission of the state print-
8 ing board. All other presses and printing equipment owned by the
9 state of Iowa or possessed by any of its departments or agencies oper-
10 ating such equipment in the city of Des Moines shall be centralized
11 in a state building at the city of Des Moines to be and remain under
12 the control of the state printing board."